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При цьому треба розуміти, що енергетичний ринок України фактично є заплутаною системою прямих державних дотацій, субсидій, прямого бюджетного фінансування і субвенцій місцевим бюджетам на надання пільг і субсидій на теплову енергію. Державна підтримка енергетики покладена в основу всієї внутрішньої і зовнішньої політики України. Витрати енергії на одиницю ВВП в Україні в 4,5 разів перевищують аналогічний показник в Європі, тому повний об'єм прихованих витрат на українську традиційну енергетику підрахувати практично неможливо.

Можливість ефективного використання недорогих традиційних енергоресурсів повинна стати конкурентною перевагою, оскільки це здатне дати позитивний мультиплікативний ефект для всієї економіки. У тому числі в галузях, що створюють високотехнологічну продукцію. Крім того, зараз безрозсудно кидати всі сили на розвиток "альтернативної" енергетики, тоді як традиційний ПЕК відчуває нестачу інвестицій.

Проте, Україні важливо підтримувати і розвиток альтернативної енергетики, у тому числі, стимулюючи власні наукові розробки в цій сфері ВДЕ цілком можуть знайти для себе більше гідну нішу в енергетичному балансі країни, доповнюючи традиційну генерацію.

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ANALYSIS OF THE LEVEL OF LABOR POTENTIAL DEVELOPMENT IN HIGHER EDUCATIONAL INSTITUTIONS OF UKRAINE: COMPETITIVENESS OF UNIVERSITY GRADUATES

The article focuses on the possibility of using the criterion of competitiveness of domestic higher education institutions in the international labor market to analyze the level of development of labor potential of a particular university. In the article the relationship between the level of professional competence of future professionals and the quality of labor potential of universities which were involved in their formation and development. This article contains

statistical information on the results of participation of Ukrainian university students in international student competitions, which the author used to characterize the quality of professional institutions in the field of competitiveness of future specialists. In addition, the article contains generalizations as for the possibility of usage the competitiveness feature level of graduates as an indicator (index) of the quality of university's labor potential.

Keywords: *labor potential of university; competitiveness of university graduates; analysis of trends of development of university's labor potential; public administration; mechanisms of governing.*

Problem setting. The president of Ukraine P.O. Poroshenko supported the initiative of the Ministry of Education and Science of Ukraine on reducing the number of universities in Ukraine because the existing ratio of the university and the country's population (1 University per 49 thousand people) is significantly higher than the corresponding figure for most of the European countries. For example, in Germany the figure is 10 times, and in France nearly 30 times less than in Ukraine [1]. The resolution to an issue of reducing the number of universities is not possible without the elaboration of scientifically based recommendations on criteria for performance evaluation of universities and professional prospects of labor potential development. Expert opinion on the level of development of labor potential of a university can be considered on the level of information-analytical basis for the elaboration and adoption of public-administrative solutions to the relevant substantive areas.

Paper objective. Within this publication we justify the possibility of using the criterion of competitiveness of domestic institutions at the national and international markets in the rating list of the level of university's labor potential.

Paper main body. The level of competitiveness of domestic institutions at national and international labor markets can be used as a criterion for evaluating the state of the university's labor potential development under certain abstractions, as the relevant criterion is not entirely objective for rating scale. For example, to compare the competitiveness of domestic and foreign universities, experts should be within the same institutional space (the labor market). In other words, the problem of the related criterion is the absence of so-called guaranteed meeting of successful graduates of national universities, who made a decision to get employment on the territory of Ukraine, with successful graduates of foreign universities within the same labor market. In addition, the result of competitive specialist training can not be seen solely through professional activities in universities, as in the formation and development of competitive advantages of the future expert there are participating both public and state institutions. Addressing reduce the number of universities is not possible without the elaboration of scientifically based recommendations on criteria for performance evaluation of universities and professional prospects of development of labor potential. Expert opinion on the level of development of labor potential of a university can be considered on the level of information-analytical basis for the elaboration and adoption of state-management solutions relevant substantive areas.

Paper objective. Within this publication we justify the possibility of using the criterion of competitiveness of domestic institutions at the national and international markets in the scorecard level of employment potential universities.

Paper main body. the level of competitiveness of domestic institutions at national and international labor markets can be used as a criterion for evaluating the state of the labor potential of universities under certain abstractions because the relevant criterion is not entirely objective rating scale. For example, to compare the competitiveness of domestic and foreign universities, experts should be within the same institutional space (the labor market). In other words, the problem of the related criterion is the absence of so-called guaranteed meeting Successful graduates of national universities, who decided to employment in the territory of Ukraine, with successful graduates of foreign universities within the same labor market. In addition, the result of training a competitive specialist can not be seen solely through professional activities Universities, as in the formation and development of competitive advantages of the future expert participating public and state institutions, as well as the personality, but a personality, which is endowed with certain qualities as a professional and to the ability to win the competition. [2; 3]. However, in our opinion, some mechanisms for implementing of the foregoing analysis of the level of direct labor potential of the university, not only can, but should be used by expert during his professional activities. For

example, the possibility of successful competition among the graduates of national universities in the international labor market can be assessed in terms of their share in the total number of personnel within multinational corporations. Unfortunately, this information is closed, and therefore the analysis of its contents is not possible.

According to V.U. Prypoten, "the static characteristic of the labor force competitiveness on the international market should be defined as an integral indicator of those of its qualities and features, due to which a specific employee is better than others, and through which the enterprise engaged in foreign economic activity, gives him an advantage" [4, c. 17]. Considering the contents of the foregoing thesis we can assume that the assessment of competitiveness of graduates and, consequently, the level of labor potential of a corresponding educational institution, can be done in the field of expertise of existing "qualities and features", the participation of which in shaping of the competitiveness of the specialist is maximum. Some of these qualities, such as academic knowledge, creativity, individual skills, etc., can be evaluated by an international student competitions (intellectual competitions). Of course, this figure is somewhat arbitrary, because its focus is concentrated not so much on students as representative of future specialists, and likely for students as the particular individual who has certain talents and abilities. In addition, during the international competitions of students the knowledge assessment of contenders is within the specified categorical terms, such as binding to a year of study at the university, and therefore talking about the level of "qualities and features" of the future expert in the assessment of freshman student's knowledge will not quite right. Rather, our proposed development trend analysis of the employment potential of domestic institutions in the light of the results of international student competitions can take place only if the assessment of performance of students at the last year of study. It is in this case the focus of an expert to competitiveness of a future professional will be justified. However, subject to certain abstractions, the proposed above criteria can be used to characterize the level of labor potential of the universities. Within this part of our study we did not aim to analyze the results of most of the international student competitions, and therefore believe it possible to restrict only some of them. This step is our due, on the one hand, a relatively large number of fields of knowledge within which there is a corresponding evaluation, and the most number of international competitions. In Table 1 we present the results of the prestigious International Student Mathematical Olympiad named after Vojtech Yarnik (Vojtěch Jarník International Mathematical Competition), the organizer of which for the past 25 years has the University of Ostrava (Czech Republic).

Table 1

Results of the International Student Mathematical Olympiad of Vojtech Yarnik [5]

Category of contestants / age	Rankings of competitors from Ukrainian higher educational establishments				
	2015	2014	2013	2012	2011
Category I (students who haven't yet finished the third year of education and at the moment of the competition are not yet 22 years of age)	– / 74 competitors from 38 Universities	– / 84 competitors from 32 Universities	– / 103 competitors from 41 Universities	– / 84 competitors from 41 Universities	– / 67 competitors from 36 Universities
Category II (students which haven't graduated from university and at the moment of competition are not 25 years of age)	– / 74 competitors from 38 Universities	– / 75 competitors from 38 Universities	5, 13, 16, 22 / 81 competitors from 41 Universities	17, 28, 35, 56 / 69 competitors from 41 Universities	12, 23, 29 / 80 competitors from 36 Universities

According to the content of Table 1, we can state that the performance of students from local universities is not satisfactory, both in quantity and in quality of obtained achievements, but of course, the fact that participation in the International Olympiad itself is already the evidence of factual level of university's development. Confirming the existence of relatively poor results of domestic students in international intellectual competitions, we consider it necessary to note that among the finalists of the annual International Collegiate Programming Contest (ACM / ICPC or ICPC), author and organizer of which is the company IBM, doesn't have representatives of local universities. [6].

The content of the latter thesis subject in the context of our immediate attention, is reinforced by the fact that, according to the analytical group of Ukrainian Hi-Tech Initiative, Ukraine is one of the world leaders in the number of certified IT Specialist. Experts estimate one in four certified IT specialist is the representative of Ukraine. Only the United States, India and Russia are ahead of Ukraine in this rating. [7, c. 29–33].

Comparing the lack of victories by students from Ukraine at the student olympics in programming to the fact that a relatively large number of certified IT professionals can claim a relatively low level of competitiveness of local universities. Please note that this conclusion we have formulated on the example of the IT industry in Ukraine, which experts traditionally considered the most competitive in the world's labor market. Similar content opinion on the competitiveness of domestic institutions, but experts on economic education formulates M.O. Krymova. According to scientist's research, the current level of quality of young workforce with economic education is below average (2.9 points out of the maximum possible five) [8, c. 60], which in turn reflects not only the competitiveness of domestic institutions, but also on their ability to provide quality characteristics of the formation of labor potential of the future specialist.

Conclusions of the research. Considering the given above, we can formulate the following conclusions:

- criteria of competitiveness of domestic universities, even due to certain abstractions can be used to characterize the level of development of labor potential of universities, because universities about the possibility of forming common quality and quantity of professional competence of future specialists is one of the prerequisites for the success of the process of formation and development of person's employment opportunities and his/her competitiveness;

- the modern system of higher education in Ukraine does not provide training for competitive world-class specialists, but only relatively creates favorable conditions for self-development of future professionals within existing curricula of relevant professional direction. In addition, the existing system of training in higher education is focused on highlighting a relatively large amount of theoretical knowledge of future profession, while its practical aspects are in focus on the subjects of the educational process;

- labor potential of domestic universities, at the present level of development, is not able to provide training for competitive professionals. This is due to a relatively low level of training of applicants and also imperfect conditions of training conditions for future professionals. Imperfect curriculums, as well as the conditions of their implementation, combined with the limited linkages of domestic universities with universities in other countries and potential employers can be determined as the main obstacle to forming competitive future professionals;

- the criteria of competitiveness of domestic institutions, considering the finalization of the content of methods of its usage in practice, can be used by entities forming and decision-making at state-level analysis of the labor potential of the university. The results of this analysis of government entities will not only objectify information about the quality of vocational institutions, but including an analytical framework would analyze the efficiency of the public authorities of various mechanisms of state control in the direction of the impact on the quality of training of specialists with higher education.

The proposed conclusions do not exhaust the content of the analysis of labor potential of universities in the light of competitiveness of domestic institutions at national and international labor markets, and complement the results of studies of the issue by other scientists. However, despite the fact of impaired transparency issues for further scientific development, we believe that the volume of processed by us above findings is quite sufficient to understand the content we outlined as the subject of scientific research.

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THE IMPACT OF TAX REFORM IN UKRAINE ON FORMATION OF COMPETITIVENESS OF THE REGIONS

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ВПЛИВ ПОДАТКОВОЇ РЕФОРМИ В УКРАЇНІ НА ФОРМУВАННЯ КОНКУРЕНТОСПРОМОЖНОСТІ РЕГІОНІВ

The article considers the problem of providing adequate financial resources of local budgets that affect the formation of competitive advantages of the region. The areas was clustered of relatively groups by the coefficient coating of costs of budget revenues.

Keywords: *taxes, competitiveness of region, income, expenses.*

В статті розглянута проблема забезпечення достатніми фінансовими ресурсами місцевих бюджетів, що впливає на формування конкурентних переваг регіону. Проведено кластеризацію областей на відносно однорідні групи за коефіцієнтом покриття видатків бюджету доходами.

Ключові слова: *податки, конкурентоспроможність регіону, доходи, видатки.*

New Tax code was introduced in Ukraine today, which contributed significant changes on the mechanism of collection and allocation of tax revenues. In particular, reduced the number of taxes, simplification of accounting and reporting is governed strengthening financial autonomy of local budgets, etc. In turn, reforming the tax system affects not only the financial autonomy of regions and their competitiveness on national and international levels. Also sharply raises the problem of ensuring adequate financial resources of local budgets that affect the formation of competitive advantages of the region.

The impact of the tax system on formation of local budgets and ensure concentrated the region have been a significant number of scientists, in particular. Koval L.V. [1], Buryachenko A.S., Paliy M.P. [2], Kravchenko B.I. [3], Kirilenko O.P. [4], Petlenko U.B., Rozhko O.D. [5], Muzika O.A. [6], Kruk B.B. [7] and other.

The competitiveness of the region as an opportunity to use the potential of the region and effectively use competitive advantages to ensure the continued development of the region, as well as the introduction of new achievements of scientific-technical progress in production, environmental and social sphere of the region [8]. Scientists say that the formation of regional competitiveness is influenced by many factors, including financial content of the budgets of the region of Ukraine.